



February 11, 2011

Ms. Marlene H. Dortch  
Federal Communications Commission  
Office of the Secretary  
445 12<sup>th</sup> Street S.W.  
Washington, DC 20554

Ref: Andina Corporation  
FRN: 0013479878  
FCC Prepaid Calling Card Quarterly Report  
For the quarter ending September 30 2010  
WC Docket No. 05-68

Dear Ms. Dortch:

Enclosed please find a copy of the prepaid calling card Quarterly Officer Certification Report for the quarter ending December 31, 2010. Filed on behalf of Andina Corporation. No checks is enclosed as there are no remittance fees due.

Should have any questions regarding this filing, please do not hesitate to contact us.

Sincerely yours,

A handwritten signature in black ink, appearing to read "Mauricio", written over a horizontal line.

Mauricio Camargo  
CEO